

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Northwest Allen County Schools (0225)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$4,245,669	\$6,756,080	\$7,680,204	81%	14%
	11200 Middle/Junior High	\$1,185,015	\$3,191,223	\$3,376,092	185%	6%
	11300 High School	\$2,149,330	\$4,276,274	\$4,611,052	115%	8%
	11350 Honors Diploma Award	\$0	\$102,790	\$93,296	n/a	-9%
	11410 Agriculture A	\$113,067	\$81,468	\$75,226	-33%	-8%
	11450 Consumer and Homemaking	\$97,129	\$191,612	\$244,050	151%	27%
	11590 Other Vocational Education Programs	\$48,060	\$36,607	\$36,868	-23%	1%
	11620 Middle/Junior High	\$20,084	\$0	\$0	-100%	n/a
	11630 High School	\$56,499	\$60,759	\$63,641	13%	5%
	11910 Competency Testing	\$0	\$0	\$0	n/a	n/a
	12100 Gifted and Talented	\$71,698	\$111,423	\$118,079	65%	6%
	12210 Mild Mental Handicap	\$279,145	\$763,258	\$796,114	185%	4%
	12310 Orthopedic Impairment	\$10,959	\$24,836	\$0	-100%	-100%
	12350 Homebound	\$2,770	\$38,490	\$38,783	> 500%	1%
	12410 Emotional Handicap - Full Time	\$254,564	\$420,363	\$473,961	86%	13%
	12510 Communication Disorder	\$62,930	\$184,164	\$194,253	209%	5%
	12810 Special Education Preschool	\$0	\$75,049	\$117,842	n/a	57%
	12900 Other Special Programs	\$26,087	\$85,788	\$166,259	> 500%	94%
	14100 Elementary	\$90,206	\$38,276	\$44,958	-50%	17%
	14200 Middle/Junior High	\$15,392	\$13,246	\$25,156	63%	90%
	14300 High School	\$36,853	\$56,070	\$72,494	97%	29%
	16100 Remediation Testing	\$202,520	\$351,039	\$348,749	72%	-1%
	22220 School Library	\$199,981	\$361,864	\$351,276	76%	-3%
	22230 Audiovisual	\$4,270	\$5,287	\$5,074	19%	-4%
	22250 Computer Assisted Instruction Services	\$20,586	\$4,902	\$2,713	-87%	-45%
	24100 Office of the Principal Services	\$856,368	\$1,803,951	\$1,966,807	130%	9%
	25820 Textbooks and Repairs	\$326,511	\$472,875	\$479,678	47%	1%
	25860 Textbooks and Workbooks	\$0	\$0	\$10,072	n/a	n/a
	25870 Materials and Supplies	\$705	\$1,347	\$5,374	> 500%	299%
	26497 Teachers Retirement Fund	\$203,124	\$1,600,675	\$1,301,893	> 500%	-19%
	41100 Transfer Tuition	\$12,800	\$180	\$7,908	-38%	> 500%
	41300 Area Vocational Schools	\$104,086	\$140,944	\$164,936	58%	17%
	41400 Joint Services and Supply	\$91,092	\$183,930	\$206,103	126%	12%
Student Academic Achievement Total		\$10,787,502	\$21,434,770	\$23,078,911	114%	8%
Student Instructional Support						
	21130 Social Work Services	\$9,397	\$61,000	\$71,917	> 500%	18%
	21220 Counseling Services	\$416,188	\$779,554	\$878,531	111%	13%
	21340 Nurse Services	\$57,300	\$173,652	\$235,485	311%	36%
	21390 Other Health Services	\$0	\$0	\$180	n/a	n/a

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	21610 Service Area Direction	\$0	\$322,460	\$389,287	n/a	21%
	21690 Other Special Education Administration	\$0	\$0	\$329	n/a	n/a
	22120 Instruction & Curriculum Development	\$107,944	\$221,900	\$231,093	114%	4%
	22130 Instructional Staff Training Services	\$21,969	\$41,979	\$65,789	199%	57%
	23110 Service Area Direction	\$17,462	\$31,615	\$29,731	70%	-6%
	23190 Other Governing Body Services	\$350	\$0	\$0	-100%	n/a
	23210 Office of the Superintendent	\$424,347	\$758,795	\$861,202	103%	13%
	23220 Community Relations	\$0	\$0	\$0	n/a	n/a
	26710 Technology Support and Maintenance	\$0	\$628,044	\$562,656	n/a	-10%
Student Instructional Support Total		\$1,054,957	\$3,018,999	\$3,326,200	215%	10%
Overhead and Operational						
	23150 Legal Services	\$41,641	\$32,636	\$19,576	-53%	-40%
	23160 Promotion Expenses	\$2,138	\$2,445	\$4,782	124%	96%
	25230 Receiving and Disbursing Funds	\$1,000	\$0	\$0	-100%	n/a
	25240 Payroll Services	\$107	\$3,018	\$2,866	> 500%	-5%
	25291 Refund of Revenue	\$1,002	\$1,186	\$4,292	328%	262%
	25292 Petty Cash	\$849	\$0	\$0	-100%	n/a
	25410 Service Area Direction	\$0	\$160,165	\$164,866	n/a	3%
	25420 Maintenance of Buildings	\$1,663,526	\$3,646,354	\$4,012,370	141%	10%
	25430 Maintenance of Grounds	\$31,229	\$15,729	\$17,582	-44%	12%
	25440 Maintenance of Equipment	\$37,456	\$228,781	\$299,529	> 500%	31%
	25450 Vehicle Maintenance (other than buses)	\$5,159	\$1,935	\$5,629	9%	191%
	25460 Security Services	\$2,898	\$5,153	\$4,862	68%	-6%
	25470 Insurance (other than buses)	\$64,541	\$277,352	\$236,646	267%	-15%
	25510 Service Area Direction	\$76,152	\$104,058	\$114,262	50%	10%
	25520 Vehicle Operation	\$511,235	\$784,652	\$845,464	65%	8%
	25540 Vehicle Servicing and Maintenance	\$255,630	\$462,249	\$458,429	79%	-1%
	25550 Purchase of School Buses	\$180,271	\$455,345	\$513,593	185%	13%
	25560 Insurance on Buses	\$18,317	\$64,008	\$43,240	136%	-32%
	25590 Other Pupil Transportation Services	\$75	\$18,306	\$17,703	> 500%	-3%
	25610 Service Area Direction	\$37,959	\$74,304	\$75,997	100%	2%
	25620 Food Preparation and Dispensing	\$782,732	\$1,461,429	\$1,665,967	113%	14%
	25920 Ditch Assessments	\$3,209	\$2,081	\$0	-100%	-100%
	25940 Settlements	\$0	\$0	\$10,000	n/a	n/a
	26200 Planning, Research, Develop., & Evaluation	\$0	\$0	\$4,544	n/a	n/a
	29000 Support Services - Other	\$0	\$1,543	\$160	n/a	-90%
	31000 Direction of Community Services	\$73	\$0	\$0	-100%	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$60,289	\$103,542	\$0	-100%	-100%
Overhead and Operational Total		\$3,777,486	\$7,906,271	\$8,522,357	126%	8%

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Nonoperational						
	25320 Land Acquisition and Development	\$782,701	\$0	\$0	-100%	n/a
	25330 Professional Services	\$0	\$14,355	\$11,455	n/a	-20%
	25350 Building Acquisition/Construction/Improvement	\$58,748	\$2,485,477	\$632,833	> 500%	-75%
	25351 Building Acquisition/Construction/Improvement	\$125,789	\$0	\$0	-100%	n/a
	25355 Sports Facilities	\$0	\$64,303	\$33,443	n/a	-48%
	25380 Purchase of Mobile or Fixed Equipment	\$435,038	\$459,766	\$461,116	6%	0%
	25390 Other Facilities Acquisition & Construction	\$100,606	\$118,036	\$90,298	-10%	-23%
	51100 Bonds, PRINCIPAL OF DEBT	\$143,483	\$328,649	\$330,842	131%	1%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$7,821	\$0	n/a	-100%
	53100 Buildings, LEASE RENTAL	\$2,464,158	\$7,512,650	\$8,778,330	256%	17%
Nonoperational Total		\$4,110,522	\$10,991,058	\$10,338,317	152%	-6%
prorated						
	26491 PERF	\$126,026	\$324,872	\$307,405	144%	-5%
	26492 Social Security	\$903,701	\$1,730,226	\$1,907,076	111%	10%
	26493 Workmen's Compensation	\$43,372	\$196,729	\$172,949	299%	-12%
	26494 Group Insurance	\$1,635,520	\$6,205,940	\$7,178,946	339%	16%
	26496 Unemployment Compensation	\$223	\$4,339	\$1,820	> 500%	-58%
	26498 Severance/Early Retirement Pay	\$76,336	\$216,150	\$472,810	> 500%	119%
prorated Total		\$2,785,178	\$8,678,255	\$10,041,006	261%	16%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$12,930,543	\$28,018,911	\$30,739,967	138%	10%	57.4%	53.9%	55.6%
Student Instructional Support	\$1,248,344	\$3,712,123	\$4,149,468	232%	12%	5.5%	7.1%	7.5%
Overhead and Operational	\$4,226,235	\$9,307,262	\$10,079,039	138%	8%	18.8%	17.9%	18.2%
Nonoperational	\$4,110,522	\$10,991,058	\$10,338,317	152%	-6%	18.3%	21.1%	18.7%
Grand Total	\$22,515,644	\$52,029,353	\$55,306,791	146%	6%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	63.0%	61.0%	63.1%